THE MYSORE MOTOR VEHICLES TAXATION ACT, 1957.

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SCHEDULE.

MYSORE ACT No. 35 OF 1957.

(*First published in the* Mysore Gazette *on the Fifth day of December* 1957.)

THE MYSORE MOTOR VEHICLES TAXATION ACT, 1957.

(As amended by Acts 29 of 1958, 34 of 1962, 23 of 1965 and 33 of 1966)

(*Received the assent of the President on the Thirtieth day of November* 1957.)

AN ACT TO CONSOLIDATE AND AMEND THE LAW RELATING TO THE LEVY OF TAX ON MOTOR VEHICLES IN THE STATE OF MYSORE

WHEREAS is is expedient to consolidate and amend the law relating to the levy of tax on motor vehicles in the State of Mysore;

BE it enacted by the Mysore State Legislature in the Eighth Year of the Republic of India as follows:—

CHAPTER I.

PRELIMINARY.

1. *Short title, extent and commencement.*—(1) This Act may be called the Mysore Motor Vehicles Taxation Act, 1957.

(2) It extends to the whole of the State of Mysore.

[1][(3) It shall come into force on such date as the State Government may, by notification, appoint.

2. *Definitions.*—(1) In this Act, unless the context otherwise requires,—

(*a*) "fleet owner" means a person who is the registered owner of a fleet of one hundred or more transport vehicles;

(*b*) "licensing officer" means, in the case of a fleet owner, the Commissioner for Transport, and in other cases such other officers as may be appointed by the State Government to exercise the powers and perform the functions of a licensing officer under this Act;

(*c*) "local authority" includes a cantonment authority within the meaning of the Cantonments Act, 1924 (Central Act II of 1924);

(*d*) "notification" means a notification published in the Official Gazette;

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[1] This Act has come into force on 1st January 1958.

(*e*) "prescribed" means prescribed by rules made under this Act;

(*f*) "registered owner" means the person in whose name a motor vehicle is registered under the Motor Vehicles Act, 1939 (Central Act IV of 1939);

(*g*) "Schedule" means a Schedule annexed to this Act;

(*h*) "tax license" means a license issued under section 5 and includes a fresh tax license issued in place of the original license under sub-section (2) of section 6;

(*i*) "year" means the financial year; "half-year" means the first six months or the second six months of such year; and "quarter" means the first three months or the second three months of the half-year.

(*j*) Words and expressions used but not defined in this Act, shall have the meaning assigned to them in the Motor Vehicles Act, 1939 (Central Act IV of 1939).

(2) The Mysore General Clauses Act, 1899, (Mysore Act III of 1899) shall apply for the interpretation of this Act, as it applies for the interpretation of a Mysore Act.

CHAPTER II.

TAXATION.

3. *Levy of tax.*—(1) A tax at the rates specified in Part A of the Schedule shall be levied on all motor vehicles suitable for use on roads, kept in the State of Mysore:

Provided that in the case of motor vehicles kept by a dealer in or manufacturer of, such vehicles for the purposes of trade, the tax shall only be levied and paid by such dealer or manufacturer on vehicles permitted to be used on roads in the manner prescribed by rules made under the Motor Vehicles Act, 1939.

Explanation.—A motor vehicle of which the certificate of registration is current shall, for the purposes of this Act, be deemed to be a vehicle suitable for use on roads.

(2) Notwithstanding anything contained in sub-section (1), taxes at the rates specified in Part B of the Schedule shall be levied on motor vehicles belonging to or in the possession or control of persons, not ordinarily residing in the State of Mysore and kept in

the State of Mysore by such persons for periods shorter than a quarter, but not exceeding thirty days.

(3) In the case of motor vehicles in respect of which any reciprocal arrangement relating to taxation has been entered into between the Government of Mysore and any other State Government, the levy of tax shall, notwithstanding anything contained in this Act, be in accordance with the terms and conditions of such reciprocal arrangement :

Provided that the tax leviable under any such arrangement shall not exceed the tax leviable under the Schedule :

Provided further that the terms and conditions of every such reciprocal arrangement shall be published in the Official Gazette, and a copy thereof shall be laid before the State Legislative Assembly.

4. *Payment of tax.*—(1) The tax levied under section 3 shall be paid in advance by the registered owner or person having possession or control of the motor vehicle, for a quarter, half-year or year, at his choice, and on such payment he shall be granted a quarterly, half-yearly or annual license, as the case may be.

Explanation.—The tax for a half-yearly license shall be double the tax for the quarterly license and the tax for the yearly license shall be four times the tax for a quarterly license.

(2) In case of half yearly and annual licenses, such rebate in respect of the tax as may be prescribed shall be granted.

5. *Issue of license.*—(1) Subject to the provisions of section 6, when any person pays the amount of tax in respect of a motor vehicle, the licensing officer shall—

(*i*) grant to such person a tax license in the prescribed form ; and

(*ii*) record that the tax has been paid for the specified period in the certificate of registration granted in respect of the vehicle under the Motor Vehicles Act, 1939, or, in the case of vehicles not registered under the said Act, in the tax license.

(2) No motor vehicle liable to tax under section 3, shall be kept in the State of Mysore, unless the registered owner or the person having possession or control of such vehicle has obtained a tax license under sub-section (1) in respect of that vehicle.

(3) No motor vehicle liable to tax under section 3 shall be used in a public place unless a valid tax license obtained under sub-section (1) is displayed on the vehicle in the prescribed manner.

6. *Declaration by owner or person having possession of a vehicle.*—(1) Every registered owner of, or person who has possession or control of, a motor vehicle liable to tax under this Act shall fill up and sign a declaration in the prescribed form, giving the prescribed particulars and shall deliver within the prescribed time the declaration to a licensing officer and shall pay to the said officer the tax which he is liable to pay in respect of such vehicle.

(2) When a motor vehicle liable to tax under this Act is altered so as to render the registered owner or person who is in possession or control of such vehicle liable to the payment of an additional tax under section 8, such registered owner or person, as the case may be, shall fill up and sign an additional declaration in the prescribed form showing the nature of the alteration made and containing the prescribed particulars, and shall deliver such additional declaration together with the tax license in respect of the motor vehicle to a licensing officer and shall pay to the licensing officer the additional tax payable under section 8. On receipt of such additional tax, the licensing officer shall issue to such owner or person a fresh tax license in place of the original license and shall cause an entry about such payment to be made in the tax license.

(3) Such owner or person shall, at the time of making payment of the tax under sub-section (1) or the additional tax under sub-section (2), produce before the licensing officer a valid certificate of insurance in respect of the vehicle complying with the requirements of Chapter VIII of the Motor Vehicles Act, 1939.

7. *Refund of tax.*—(1) Where a tax on any motor vehicle has been paid for any period and it is proved to the satisfaction of the prescribed authority taht the vehicle has not been used during the whole of that period, or a continuous part thereof, not being less than one calendar month, a refund shall be made of such portion of the tax and subject to such conditions as may be prescribed.

(2) When a motor vehicle in respect of which the tax has been paid is altered in such manner as to cause it to become a vehicle in respect of which the tax is leviable at a lower rate, the person who has paid such tax shall be entitled on the production of a certificate signed by a registering authority stating that the vehicle had been so altered to a refund of a sum equal to the difference between the amount which would be refundable to him in accordance with the provisions of sub-section (1), on the surrender of the tax license and the amount of the tax leviable on such vehicle at the lower rate.

8. *Payment of additional tax.*—When any motor vehicle in respect of which a tax has been paid is altered or proposed to be used in such a manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the registered owner or person who is in possession or control of such vehicle shall pay an additional tax of a sum which is equal to the difference between the tax already paid and the tax which is payable in respect of such vehicle for the period for which the higher rate of tax is payable in consequence of its being altered or so proposed to be used and the licensing officer shall not grant a fresh tax license in respect of such vehicle so altered or proposed to be so used until such amount of tax has been paid.

9. *Liability to pay arrears of tax.*—(1) If the tax leviable in respect of any motor vehicle remains unpaid by any person liable for the payment thereof and such person before having paid the tax has transferred the ownership of such vehicle or has ceased to be in possession or control of such vehicle, the person to whom the ownership of the vehicle has been transferred or the person who has possession or control of such vehicle shall be liable to pay the said tax to the licensing officer.

(2) Nothing contained in this section shall be deemed to affect the liability of the person, who has transferred the ownership or has ceased to be in possession or control of the vehicle, to pay the said tax.

10. *Levy of tax, etc., in the case of fleet owner.*—In the case of a fleet owner, the provisions of sections 3, 6 and 7 shall, so far as may be, apply subject to the following modifications, namely—

(*a*) In order to determine the amount of tax payable by a fleet owner in any year, before the commencement of such year, the fleet owner shall first make and deliver to the Commissioner for Transport a preliminary declaration in the prescribed form stating the prescribed particulars in respect of the transport vehicles liable to tax under this Act kept by him on the last day of February of the year immediately preceding the year for which such declaration is made. Such declaration shall be accompanied by a certificate of final assessment of tax, if any, issued by the Commissioner for Transport for such previous year and such other documents as may be prescribed.

(*b*) On receipt of such preliminary declaration and as soon as may be after the commencement of the year, the Commissioner for Transport shall, on the basis of such declaration, determine the amount of tax to be paid by such fleet owner provisionally and

communicate the same to the fleet owner by issuing a certificate of provisional assessment of tax for the year in such form as may be prescribed.

(*c*) The amount of tax provisionally determined under clause (b) shall be paid by the fleet owner to the Commissioner for Transport within fifteen days from the date of receipt of the certificate of the provisional assessment by him.

(*d*) The fleet owner shall then fill up and sign a final declaration in the prescribed form stating the prescribed particulars in respect of the transport vehicles liable to tax under this Act kept by him in the current year and shall deliver within the prescribed time the final declaration so filled in and signed to the Commissioner for Transport. Such declaration shall be accompanied by the certificate of provisional assessment of tax issued by the Commissioner for Transport for the year and such other document as may be prescribed.

(*e*) On receipt of such final declaration, the Commissioner, for Transport shall verify the number transport vehicles kept by the fleet owner during the current year, the seating capacity in the case of stage carriages and contract carriages, the registered laden weight in the case of goods vehicles, the unladen weight in the case of other transport vehicles and such other particulars as may be deemed necessary and shall finally determine the amount of tax leviable at the rate fixed under section 3 on the transport vehicles of such fleet owner and communicate the same to the fleet owner by issuing a certificate of final assessment of tax for the year in such form as may be prescribed.

(*f*) When the amount of tax is finally determined under clause (*e*) taking into consideration the amount paid by the fleet owner under clause (*c*), the difference that may be due shall be paid by, or refunded to, the fleet owner in such manner and within such time as may be prescribed :

Provided that the fleet owner shall be entitled to a proportionate reduction in the amount of tax finally leviable in respect of vehicles which are certified by the Commissioner for Transport as not used for a period of one calendar month or more.

(*g*) Within thirty days of the transfer of ownership of any of his transport vehicles, the fleet owner shall report the transfer to the Commissioner for Transport.

(*h*) The Commissioner for Transport may , for the purposes of this section require the fleet owner to produce before him any transport vehicle or any accounts, registers, records, or other documents or to furnish any information or may examine the vehicles

or the accounts, registers, records or other documents and the fleet owner shall comply with any such requirement made of him.

11. *Power of an officer of Police or the Motor Vehicles Department to stop a motor vehicle.*—Any Police Officer or officer of the Motor Vehicles Department, in uniform, not below such rank as may be prescribed by the State Government in this behalf, may require the driver of any motor vehicle in any public place to stop such vehicle and cause it to remain stationary so long as may reasonably be necessary for the purpose of satisfying himself that the amount of the tax due in accordance with the provisions of this Act in respect of such vehicle has been paid.

12. *Penalities.*—(1) Whoever—

(*a*) as a registered owner or otherwise has possession or control of any motor vehicle liable to tax under this Act without having paid the amount of the tax or additional tax due in accordance with the provisions of this Act in respect of such vehicle, or

(*b*) delivers a declaration or additional declaration wherein the particulars required by or under this Act to be therein set forth are not fully and truly stated,

shall, on conviction, be punishable with fine which shall not be less than a sum equal to the quarterly tax payable in respect of such vehicle and which may extend to a sum equal to the annual tax payable in respect of such vehicle ; and in the event of such person having been previously convicted of an offence under this section with fine which shall not be less than a sum equal to the tax payable in respect of such vehicle for two quarters and which may extend to a sum equal to twice the annual tax payable in respect of such vehicle ; and the amount of any tax due shall be recoverable as if it were a fine.

(2) It shall be lawful for any person who is accused of an offence under sub-section (1) to pay as penalty in the prescribed manner and in the prescribed time and to the prescribed officer by way of composition for the offence with which he is accused such sum as may be prescribed. On payment by such person of such sum together with the amount of tax due, if any, such person, if in custody, shall be set at liberty and if any proceedings in any criminal court have been instituted against such person in respect of such offence the composition shall be deemed to amount to an acquittal and no further criminal proceedings shall be taken against such person in respect of such offence.

(3) Whoever—

(*a*) contravenes the provisions of sub-section (3) of section 5 ; or

(*b*) fails to stop a motor vehicle when required to do so by any officer under section 11,

shall on conviction be punishable with fine which may extend to fifty rupees.

(4) Whoever contravenes any of the provisions of this Act other than those punishable under sub-sections (1) and (3) shall, on conviction, be punishable with fine which may extend to one hundred rupees.

13. *Tax leviable as arrear of land revenue.*—Any tax due under this Act shall be leviable as an arrear of land revenue. The motor vehicle in respect of which the tax is due or its accessories may be distrained or sold, whether or not such vehicle or accessories are in the possession or control of the person liable to pay the tax.

14. *Transport vehicle permit to be ineffective if tax not paid.*—Notwithstanding the provisions of the Motor Vehicles Act, 1939 (Central Act IV of 1939), if the tax or the instalment due in respect of a transport vehicle is not paid within the prescribed period the validity of the permit for the vehicle shall become ineffective from the date of expiry of the said period until such time as the tax is actually paid.

15. *Appeals.*—Any person, who is aggrieved by any order of a licensing officer made under this Act, may within the prescribed time and in the prescribed manner, appeal to the prescribed authority.

16. *Exemption from or reduction of tax.*—(1) The State Government, if in its opinion it is necessary in public interest so to do, may by notification [1][and subject to such restrictions and conditions as may be specified in the notification].

[2][(*a*) exempt or reduce whether prospectively or retrospectively the tax payable in respect of—

(i) any class of motor vehicles, or

(ii) motor vehicles not used on roads.]

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1. Inserted by Mysore Act 29 of 1958.

1. Substituted by Act 29 of 1958.

(*b*) reduce the rate of tax payable in respect of any class of motor vehicles plying on any route or routes specified in the notifications.

(2) Every notification under sub-section (1) shall be laid as soon as may be after it is issued, before the State Legislative Assembly while it is in session, for a total period of thirty days which may be comprised in one session or in two or more sessions and if before the expiry of that period, the State Legislative Assembly makes any modification in the notification or directs that the notification shall not have effect, the notification shall thereafter have effect only in such modified form or be of no effect as the case may be.

(3) All motor vehicles designed and used solely for carrying out such agricultural operations as may be perscribed shall be exempt from the payment of tax.

CHAPTER III.

MISCELLANEOUS.

17. *Crediting of the proceeds of taxes.*—All taxes collected under this Act shall be credited to such Head in the State Accounts as the State Government may by order specify.

18. *Utilisation of the proceeds of taxes.*—The Head of State Accounts specified under section 17, shall be debited under the order of the State Government, with the following charges, that is to say :

(i) such amount as the Government may, by order determine on account of the expenses incurred in giving effect to the provisions of this Act ;

(ii) payments made to local authorities under section 20 ; and

(iii) allotments made by the Government for such other purposes as may be consistent with, or necessary for, the more efficient administration of this Act.

19. *Local authorities not to levy tax or tolls.*—Notwithstanding anything contained in any other law for the time being in force, no local authority shall levy a tax or toll on any motor vehicle registered in the State of Mysore or in any other State in India or in any Union Territory in India [1][and any law authorising any such levy shall cease to be in force,]

1. Added by Act 29 of 1958.

[1][*Explanation.*—For the purposes of this section 'tax' means the tax referred to in Entries 52 and 57 of List II of the Seventh Schedule to the Constitution of India.]

20. *Assignment of proceeds of the tax.*—(1) From the proceeds of the tax collected under this Act every year and subject to such conditions as the State Government may specify,

(i) there shall be paid to each local authority, which prior to the commencement of this Act was being paid any amount under section 22 of the Mysore Motor Vehicles Txation and Tolls Act, 1951, or section 9 of the Bombay Motor Vehicles Tax Act, 1935, or section 10 of the Madras Motor Vehicles Taxation Act, 1931, or section 10 of the Coorg Motor Vehicles Taxation Act, 1932, a sum equivalent to the said amount, every year;

(ii) there shall be paid annually to each local authority which at the commencement of this Act was levying tax or toll or both under any law on motor vehicles, a sum equivalent to the average annual income derived by such local authority during the three years ending on the 31st day of March 1957, from such tax or toll or both, as the case may be.

(2) All sums payable to local authorities under this section shall be expenditure charged on the Consolidated Fund of the State.

21. *Protection for bona fide acts.*—No suit, prosecution, or other legal proceeding shall lie against any person for anything in good faith done or intended to be done under this Act.

22. *Power to make rules.*—(1) The State Government may, subject to the condition of previous publication, by notification, make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foreging power, the State Government may make rules for all or any of the following purposes, *viz.*,

(*a*) to prescribe the manner in which the tax shall be paid;

(*b*) to prescribe the form of any tax license;

(*c*) to prescribe the authority to which, the time within which and the manner in which an appeal may be made under section 15, the fees to be paid in respect of such appeal and the conduct and hearing of such appeal;

(*d*) to prescribe the conditions in which duplicate tax licenses may be granted and the fee payable for such grant.

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1. Added by Mysore Act 29 of 1958.

(3) Any rule made under this section may provide that a breach thereof shall, on conviction, be punishable with fine which may extend to fifty rupees.

(4) All rules made under this Act shall be laid, as soon as may be, after they are made, before the State Legislative Assembly while it is in Session for a total period of thirty days which may be comprised in one Session or in two or more Sessions and if, before the expiry of the said period, the State Legislative Assembly makes any modification in the rules or directs that any rule shall not have effect, the rules shall thereafter have effect, only in such modified form or be of no effect, as the case may be.

23. *Repeal and saving.*—The Mysore Motor Vehicles Taxation and Tolls Act, 1951 (Mysore Act XII of 1951), as in force in the Mysore Area, the Madras Motor Vehicles Taxation Act, 1931 (Madras Act III of 1931), as in force in the Madras Area, the Bombay Motor Vehicles Tax Act, 1935 (Bombay Act XXXIV of 1935), as in force in the Bombay Area, the Hyderabad Motor Vehicles Taxation Act, 1955 (Hyderabad Act VI of 1955), as in force in the Hyderabad Area, the Coorg Motor Vehicles Taxation Act, 1932 (Coorg Act I of 1932), as in force in the Coorg District, the Madras Motor Vehicles Taxation of Passengers and Goods Act, 1952 (Madras Act XVI of 1952), as in force in the Madras Area and the Madras Motor Vehicles Taxation of Passengers and Goods Act, 1952 (Madras Act XVI of 1952 as in force in the Bellary District are hereby repealed :

Provided that such repeal shall not affect—

(*a*) the previous operation of the said enactments or anything duly done or suffered thereunder ; or

(*b*) any right, privilege, obligation or liability acquired, accrued or incurred under the said enactments ; or

(*c*) any penalty, forfeiture or punishment incurred in respect of any offence committed against the said enactments ; or

(*d*) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, forfeiture or punishment as aforesaid ;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture or punishment may be imposed as if this Act had not been passed :

Provided further that any tax token or tax license issued under any of the repealed enactments shall continue to be valid for the period for which such token or license has been issued as if it were a tax license issued under this Act.

1[SCHEDULE

PART 'A'

Motor Vehicles Tax

Classes of Vehicles	Quatrerly	
	Vehicles fitted with pneumatic Tyres	Other Vehicles
1	2	3
	Rs. nP.	Rs. np.
1. Motor Cycles (including motor scooters and cycles) with attachment for propelling the same by mechanical power, not exceeding 400 kgs. in weight, unladen :—		
(a) Bicycles below 31/2 horse-power if not used for drawing a trailer of side-car.	9 0	12 00
(b) Bicycles below 3½ horse-power if used for drawing a trailer or side-car and bicycles of and above 3½ horse-power whether used for drawing a trailer or side-car or not.	12 00	15 00
(c) Tricycles	12 00	15 00
2. Invalid carriages	5 00	7 50
2[3. Goods Vehicles.—		
(i) (a) Dot Motor Cycle trucks t exceeding 300 kgs. in weight laden.	45 00	55 00
(b) Vehicles not exceeding 1,000 kgs. in weight laden ..	79 00	112 00
(c) Vehicles exceeding 1,000 kgs. but not exceeding 1,500 kgs. in weight laden.	145 00	212 00
(d) Vehicles exceeding 1,500 kgs. butnot exceeding 2,000 kgs. in weight laden.	172 00	252 00
(e) Vehicles exceeding 2,000 kgs. butnot exceeding 3,000 kgs. in weight laden.	212 00	312 00
(f) Vehicles exceeding 3,000 kgs. but not exceeding 4,000 kgs. in weight laden.	270 00	405 00
(g) Vehicles exceeding 4,000 kgs. but not exceeding 5,500 kgs. in weight laden.	400 00	600 00
(h) Vehicles exceeding 5,500 kgs. but not exceeding 7,000 kgs. in weight laden.	500 00	750 00
(i) Vehicles exceeding 7,000 kgs. but not exceeding 8,500 kgs. in weight laden.	600 00	900 00
(j) Vehicles exceeding 8,5000 kgs. but not exceeding 9,500 kgs. in weight laden.	650 00	975 00

1. Sub. by Act 34 of 1962
2. Sub. by Act 23 of 1965

1		2	3
(*k*) Vehicles exceeding 9,500 kgs. but not exceeding 10,500 kgs. in weight laden.		700 00	1,050 00
[1][(*l*) Vehicles exceeding 10,500 kgs. but not exceeding 12,000 kgs. in weight laden.		800 00	1,200 00
[1][(*m*) Vehicles exceeding 12,000 kgs. in weight laden.	The rate specified in item (1) *plus* Rs. 25 for every 250 kgs. or part thereof in excess of 12,000 kgs.	The rate specified in item (1) *plus* Rs. 37—50 for every 250 kgs. or part thereof in excess of 12,000 kgs.	
(ii) Additional Tax payable in respect of goods vehicles specified in paragraph (i) used for drawing trailers :			
(*a*) For each trailer, not exceeding 1,000 kgs. in weight laden.		50—00	75 00
(*b*) For each trailer, exceeding 1,000 kgs. but not exceeding 1,500 kgs. in weight laden.		99 00	150 00
(*c*) For each trailer, exceeding 1,500 kgs. but not exceeding 2,000 kgs. in weight laden.		113 00	169 00
(*d*) For each trailer, exceeding 2,000 kgs. but not exceeding 3,000 kgs. in weight laden.		158 00	236 00
(*e*) For each trailer, exceeding 3,000 kgs. but not exceeding 4,000 kgs. in weight laden.		203 00	304 00
(*f*) For each trailer, exceding 4,000 kgs. but not exceeding 5,500 kgas. in weight laden.		300	450 00
(*g*) For each trailer, exceeding 5,500 kgs. but not exceeding 7,000 kgs. in weight laden.		375 00	563 00
(*h*) For each trailer, exceeding 7,000 kgs. but not exceeding 9,000 kgs. in weight laden.		450 00	675 00
(*i*) For each trailer, exceeding 9,000 kgs. but not exceeding 9,500 kgs. in weight laden.		487 50	731 25
(*j*) For each trailer, exceeding 9,500 kgs. but not exceeding 10,500 kgs. in weight laden.		525 00	787 00
(*k*) For each trailer, exceeding 10,500 kgs. in weight laden Provided that two or more goods vehicles shall not be chargeable under this clause in respect of the same trailer.]		600 00	900 00
4. Motor vehicles plying for hire and used for the transport of passengers and in respect of which permits have been issued under the Motor Vehicles Act, 1939.—			
(i) Vehicles permitted to carry in all :			
(*a*) not more than three persons (other than the driver)		30 00	45 00
(*b*) four persons (other than the driver)		60 00	90 00
(*c*) five persons (other than the driver)		75 00	113 00

1. Clauses (*l*) and (*m*) sub. by Act 33 of 1966

1	2	3
(ii) (1) Vehicles permitted to carry more than five persons and plying exclusively on routes, within the limits of cities and towns notified by Government :—		
(*a*) For every seated passenger (other than driver and conductor) which the vehicle is permitted to carry.	30 00	45 00
(*b*) For every passenger (other than seated passenger, the driver and the conductor) which the vehicle is permitted to carry.	5 75	8 50
(2) Vehicles permitted to carry more than five persons and the total mileage of which does not exceed 97 kilometers per day :—		
(*a*) For every seated passenger (other than the driver and conductor) which the vehicle is permitted to carry.	30 00	45 00
(*b*) For every passenger (other than a seated passenger, the driver and the conductor) which the vehicle is permitted to carry.	5 75	8 50
(3)Vehicles plying on routes other than those mentioned at (1) and (2) above :—		
(*a*) For every seated passenger (other than the driver and the conductor) which the vehicle is permitted to carry	35 00	52 50
(*b*) For every passenger (other than a seated passenger, the driver and the conductor) which the vehicle is permitted to carry.	10 00	15 00
5. Motor Vehicles not themselves constructed to carry any load (other than water, fuel, accumulators and other equipment used for the purpose of propulsion, loose tools and loose equipment), used for haulage solely and weighting together with the largest number of trailers proposed to be drawn.		
(*a*) Not more than 3,000 kgs. laden	75 00	112 50
(*b*) More than 3,000 kgs. but not more than 5,000 kgs. laden.	150 00	225 00
(*c*) More than 5,000 kgs. but not more than 7,000 kgs. laden.	300 00	450 00
(*d*) More than 7,000 kgs. but not more than 9,000 kgs. laden.	400 00	600 00
(*e*) More than 9,000 kgs. laden	The rates specified in item (d) *plus* Rs. 10 for every 250 kgs. or part thereof in excess	The rates specified in item (d) *plus* Rs. 15 for every 250 kgs. or part thereof in excess

1	2		3	
	Rs.	P.	Rs.	P.
6 Fire Engines, fire tenders and road water sprinklers.				
(*a*) Not exceeding 1,000 kgs. in weight laden ..	20	00	30	00
(*b*) Exceeding 1,000 kgs. but not exceeding 1,500 kgs. in weight laden.	30	00	45	00
(*c*) Exceeding 1,500 kgs. but not exceeding 2,250 kgs. in weight laden.	40	00	60	00
(*d*) Exceeding 2,250 kgs. but not exceeding 3,000 kgs. in weight laden.	50	00	75	00
(*e*) Exceeding 3,000 kgs. but not exceeding 4,250 kgs. in weight laden.	60	00	90	00
(*f*) Exceeding 4,250 kgs. but not exceeding 5,500 kgs. in weight laden.	75	00	112	00
(*g*) Exceeding 5,500 kgs. but not exceeding 7,000 kgs. in weight laden.	90		135	00
(*h*) Exceeding 7,000 kgs. but not exceeding 9,000 kgs. in weight laden.	110	00	165	00
(*i*) Exceeding 9,000 kgs. in weight laden	120	00	180	00
(*j*) Additional tax payable in respect of such vehicles used for drawing trailers including fire engine trailer pumps.				
(i) for each trailer not exceeding 1,000 kgs. in weight laden.	15	00	22	50
(ii) for each trailer exceeding 1,000 kgs. but not exceeding 1,500 kgs. in weight laden.	20	00	30	00
(iii) for each trailer exceeding 1,500 kgs. but not exceeding 2,250 kgs. in weight laden.	25	00	37	00
(iv) for each trailer exceeding 2,250 kgs. in weight, laden	40	00	60	00
Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.				
7. Omnibus (other than those liable to tax under the foregoing provisions of this Schedule) for every person (other than the driver) which the vehicle is constructed or adopted to carry.	10	00	15	00
1[8. Motor Vehicles other than those liable to tax under the foregoing provisions of this schedule—				
(*a*) Weighing not more than 750 kgs. in weight unladen	30	00	39	00
(*b*) Weighing more ntha 750 kgs. but not more than 1,500 kgs. in weight unladen.	40	00	55	00
(*c*) Weighing more than 1,500 kgs. but not more than 2,275 kgs. in weight unladen.	50	00	71	00

1. Subs. by Act 33 of 1966.

(*d*) Weighing more than 2,275 kgs. but not more than 3,050 kgs. in weight unladen.	60	00	84	00
(*e*) Weighing more than 3,050 kgs. in weight unladen ..	75	00	105	00
(*f*) Additional tax payable in respect of such vehicles used for drawing trailers—				
(i) For each trailer not exceeding 1,000 kgs. in weight unladen.	12	00	18	00
(ii) For each trailer exceeding 1,000 kgs. in weight unladen.	24	00	36	00

Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.

Explanation 1. The expression 'Goods' in item 3 above, does not include light personal effects of passengers.

Explanation 2.—The expression "weight, laden" means :—(*a*) in the case of a goods vehicles or a trailer in respect of which a permit has been issued under the Motor Vehicles Act, 1939, the maximum weight, laden specified in such permit ;

(b) in the case of goods vehicle or a trailer in respect of which no permit has been issued under the Motor Vehicles Act, 1939, the registered laden weight of such vehicle.

PART B

Taxes or motor vehicles belonging to, or in the possession and control of persons, not ordinarliy residing in Mysore State and used or kept for use in Mysore State by such persons for periods shorte than half-year or the quarter, as the case may be, but nor exceeding thirty days at a time.

Classes of vehicles	For periods not exceeding seven days at a time.	For periods exceeding seven days but not exceeding thirty days at a time.
1	2	3
	Rs. P.	Rs. P.
1. Motor Cycles (including motor scooters and cycles with attachment for propelling the same by mechanical power) whether used for drawing a trailer or side-car or not.	2 00	6 00
2. Invalid carriages	1 25	3 75
1[3. Motor Cars—		
(*a*) Weighing not more than 750 Kgs. in weight unladen	3 00	12 75
(*b*) Weighing more than 750 Kgs. but not more than 1,500 Kgs. in weight unladen.	5 65	16 65
(*c*) Weighing more than 1,500 Kgs. but not more than 2,275 Kgs. in weight unladen.	7 30	21 65
(*d*) Weighing more than 2,275 Kgs. but not more than 3,050 Kgs. in weight unladen.	8 45	25 00
(*e*) Weighing more than 3,050 Kgs. in weight unladen ..	10 60	31 25
(*f*) Additional tax payable respect of such vehicles used for drawing trailers—		
(i) For each trailer not exceeding 1,000 Kgs. weight unladen.	1 75	5 00
(ii) For each trailer exceeding 1,000 Kgs. in weight unladen.	3 50	10 00
Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer--		
4. Omnibuses (other than those liable to tax under the foregoing provisions of this schedule)-- for every person (other than the dirver) which the vehicle is constructed or adapted to carry.	2 00	5 00
5. Goods Vehicles—		
(i) (*a*) Goods Vehicles not exceeding 1,000 kgs. in weight laden.	9 50	29 00
(*b*) Goods vehicles exceeding 1,000 kgs. but not exceeding 1,500 Kgs. in weight laden.	17 75	54 00

1. Sub by Act 33 of 1966
2. Ins. by Act 28 of 1958

1	2	3
	Rs. P.	Rs. P.
(c) Goods vehicles exceeding 1,500 kgs. but not exceeding 2,000 kgs. in weight, laden.	21 00	64 00
(d) Goods vehicles exceeding 2,000 kgs. but not exceeding 3,000 kgs. in weight laden.	26 00	79 00
1 (e) Goods vehicles exceeding 3,000 kgs. but not exceeding 4,000 lkgs. in weight laden.	34 00	101 00
(f) Goods vehicles exceeding 4,000 kgs. but not exceeding 5,500 kgs. in weight laden.	45 00	135 00
(g) Goods vehicles exceeding 5,500 kgs. but not exceeding 7,000 kgs. in weight laden.	58 00	174 00
(h) Goods vehicles exeeeding 7,000 kgs. but not exceeding 8,500 kgs. in weight laden.	78 00	231 00
(i) Goods vehicles exceeding 8,500 kgs. but not exceeding 9,500 kgs. in weight laden.	83 00	247 00
(j) Goods vehicles exceeding 9,500 kgs. but not exceeding 10,500 kgs. in weight laden.	100 00	300 00
2 (k) Goods vehicles exceeding 10,500 kgs. but not exceeding 12,000 kgs. in weight laden.	120 00	360 00
(l) Goods vehicles exceding 12,000 kgs. in weight laden	The rate specified in clause (k) *plus* Rs. 3-25 for every 250 kgs. or part thereof in excess of 12,000 kgs.	The rate specified in clause (k) *plus* Rs. 10 for every 250 kgs. or part thereof in excess of 12'000 kgs.
3[(ii) Additional tax payable in respect of goods vehicles used for drawing trailers :—		
(a) For each trailer not exceeding 1,000 kgs. in weight laden.	6 50	19 00
(b) For each trailer exceeding 1,000 kgs. but not exceed- 1,500 kgs. in weight laden.	12 50	37 50
(c) For each trailer exceeding 1,500 kgs. but not exceeding 2,000 kgs. in weight laden.	14 00	43 00
(d) For each trailer exceeding 2,000 kgs. but not exceeding 3,000 kgs. nnight laden.	20 00	59 00

1 Paras (e) to (l) sub by Act 23 of 1965

2. Paras (k) and (l) sub by Act 33 of 1966

3. Sub-item (ii) sub by Act 23 of 1965

1	2		3	
	Rs.	P.	Rs.	P.
(*e*) For each trailer exceeding 3,000 kgs. but not exceeding 4,000 kgs. in weight laden.	26	00	76	00
(*f*) For each trailer exceeding 4,000 kgs. but not exceeding 5,500 kgs. in weight laden.	34	00	101	00
(*g*) For each trailer exceeding 5,500 kgs. but not exceeding 7,000 kgs. weight laden.	44	00	161	00
(*h*) For each trailer exceeding 7,000 kgs. but not exceeding 9,000 kgs. in weight laden.	59	00	173	00
(*i*) For each trailer exceeding 9,000 kgs. but not exceedin 9,500 lkgs. in weight laden.	62	00	185	00
(*j*) For each trailer exceeding 9,500 kgs. but not exceeding 10,500 kgs. in weight laden.	75	00	225	00
(*k*) For each trailer exceeding 10,500 kgs. in weight laden	90	00	270	00
6. Motor vehicles plying for hire and used for the transport of passengers—				
(*a*) Vehicles in respect of which permits have been issued under the Motor Vehicles Act, 1939, to carry in all not morethan four persons.	13	50	40	00
(*b*) Vehicles in respect of which permits have been issued under the Motor Vehicles Act, 1939, to carry more than four persons—for every person which the vehicle is so permitted to carry.	4	00	12	00